

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

RUN ON 04/26/12

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 68 / MSAD 68

2012-13

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## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	412	260	672	0	672
10	ATTENDING PUPILS (OCTOBER 2011)	428	228	656	0	656
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	420.0	244.0	664.0 (100%)	0.0 ( 0%)	664.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	24.7 (17:1)	15.3 (16:1)	0.0 (15:1)	=	40.0	/	41.6	=	.96 X	1913,456	=	1836,918	0
B.	GUIDANCE	1.3 (315:1)	0.8 (315:1)	0.0 (225:1)	=	2.1	/	1.9	=	1.11 X	94,850	=	105,284	0
C.	LIBRARIANS	0.6 (720:1)	0.3 (720:1)	0.0 (720:1)	=	0.9	/	1.0	=	.90 X	44,844	=	40,360	0
D.	HEALTH	0.6 (720:1)	0.3 (720:1)	0.0 (720:1)	=	0.9	/	1.0	=	.90 X	45,845	=	41,261	0
E.	EDUCATION TECHS	4.7 (090:1)	2.7 (090:1)	0.0 (225:1)	=	7.4	/	4.6	=	1.61 X	84,090	=	135,385	0
F.	LIBRARY TECHS	0.9 (450:1)	0.5 (450:1)	0.0 (450:1)	=	1.4	/	0.0	=	1.40 X	0	=	20,037	0
G.	CLERICAL	2.3 (180:1)	1.4 (180:1)	0.0 (180:1)	=	3.7	/	3.0	=	1.23 X	90,065	=	110,780	0
H.	SCHOOL ADMIN.	1.5 (275:1)	0.9 (275:1)	0.0 (284:1)	=	2.4	/	2.0	=	1.20 X	159,600	=	191,520	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		24,568	0
B.	Supplies and Equipment	346	478		229,744	0
C.	Professional Development	59	59		39,176	0
D.	Instructional Leadership Support	24	24		15,936	0
E.	Co- and Extra-Curricular Student	34	114		22,576	0
F.	System Administration/Support	220	220		146,080	0
G.	Operations & Maintenance	1,013	1,204		672,632	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	384,526	0
B.	Education & Library Technicians	36.00%	55,952	0
C.	Clerical	29.00%	32,126	0
D.	School Administrators	14.00%	26,813	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-125,305	0
16	Adjustment for Title I Revenues	-207,891	0

17	TOTALS	3798,477	0
18	E.P.S. RATES	5,721	6,784

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## A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          651.0          325.0          976.0
      OCTOBER 2009         663.0          333.0          996.0
      APRIL 2010           650.0          338.0          988.0
      OCTOBER 2010         656.0          341.0          997.0
      APRIL 2011           653.0          335.0          988.0
      OCTOBER 2011         644.0          334.0          978.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES

      K-8 PUPILS                648.5 +      4.33    X      5,721.00    =      3,734,840.43
      9-12 PUPILS                334.5 +      0.00    X      6,784.00    =      2,269,248.00
      ADULT EDUC. COURSES AT .1    14.0          X      6,784.00    =      94,976.00
      K-8 EQUIV. INSTR. PUPILS     0.000          X      5,721.00    =           0.00
      9-12 EQUIV. INSTR. PUPILS     0.500          X      6,784.00    =      3,392.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .5295    343.4    X .15    X      5,721.00    =      294,688.71
      9-12 DISADVANTAGED @ .5295    177.1    X .15    X      6,784.00    =      180,216.96
      K-8 LIMITED ENGLISH PROF.      1.0    X .700    X      5,721.00    =      4,004.70
      9-12 LIMITED ENGLISH PROF.      0.0    X .700    X      6,784.00    =           0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        648.5          X      43.00    =      27,885.50
      9-12 STUDENT ASSESSMENT        334.5          X      43.00    =      14,383.50
      K-8 TECHNOLOGY RESOURCES        648.5          X      98.00    =      63,553.00
      9-12 TECHNOLOGY RESOURCES        334.5          X      296.00    =      99,012.00
      K-2 PUPILS                    223.5    X .10    X      5,721.00    =      127,864.35

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =           0.00

OPERATING ALLOCATION                                6,914,065.15
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 6,706,643.19

30  ADJUSTED TOTAL OPERATING ALLOCATION                                6,706,643.19

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	5,673.81	X	101.10%	=	5,736.22
32	SPECIAL EDUCATION - EPS ALLOCATION					844,122.24
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	48,461.49	X	101.10%	=	48,994.57
35	TRANSPORTATION - EPS ALLOCATION					527,350.55
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,426,203.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,132,846.77

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #68			
	11/01/12 ADDN RNV SEDOMOCHA MS	539,875.00	194,355.00	734,230.00
	05/01/13 ADDN RNV SEDOMOCHA MS	0.00	180,858.13	180,858.13
42	TOTAL PRINCIPAL & INTEREST	539,875.00	375,213.13	915,088.13
43	APPROVED LEASES FOR 2011-12 - RSU 68 / MSAD 68			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 68 / MSAD 68			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 68 / MSAD 68			136,811.74
47	TOTAL DEBT SERVICE ALLOCATION			1,051,899.87
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			9,184,746.64

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION      LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION				
CHARLESTON	164.5	16.79%	1,542,118.96		0.00		1,542,118.96				
DOVER-FOXCROFT	638.5	65.15%	5,983,862.44		0.00		5,983,862.44				
MONSON	82.5	8.42%	773,355.67		0.00		773,355.67				
SEBEC	94.5	9.64%	885,409.58		0.00		885,409.58				
TOTAL	980.0						9,184,746.65				
	2011 STATE VALUATION X		MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION				
CHARLESTON	66,750,000		7.690		513,307.50		1,542,118.96	513,307.50	12.68%	7.69M	
DOVER-FOXCROFT	318,000,000		7.690		2,445,420.00		5,983,862.44	2,445,420.00	60.39%	7.69M	
MONSON	66,950,000		7.690		514,845.50		773,355.67	514,845.50	12.71%	7.69M	
SEBEC	74,900,000		7.690		575,981.00		885,409.58	575,981.00	14.22%	7.69M	
TOTAL	526,600,000				4,049,554.00		9,184,746.65	4,049,554.00	100.00%	7.69M	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,184,746.64	4,049,554.00	5,135,192.64
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,184,746.64	4,049,554.00	5,135,192.64
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED			0.00
60 A D J U S T E D   S T A T E   C O N T R I B U T I O N			5,135,192.64
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 44.09%	STATE SHARE % = 55.91%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 44.09%	STATE SHARE % = 55.91%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,392,168.60		